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2. (Amended) The absorbent structure as claimed in claim 1, wherein the foam material contains superabsorbent material.

3. (Amended) The absorbent structure as claimed in claim 2, wherein each layer contains a different amount of superabsorbent materials.

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cont

4. (Amended) The absorbent structure as claimed in claim 3, wherein the layer having the largest mean pore size contains the lowest amount of superabsorbent material and the layer having the smallest mean pore size contains the highest amount of superabsorbent material.

5. (Amended) The absorbent structure as claimed in 4, wherein the foam material is regenerated cellulose.

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6. (Amended) The absorbent structure as claimed in claim 1, wherein the foam material in the different layers may be of different polymers.

7. (Amended) A method of producing an absorbent structure in an absorbent article, the method comprising separately forming at least two different foam materials having different mean pore sizes and applying the foam materials on top of each other

while still not dry so that the layers are partly integrated into each other, after which the combined material layers are dried and compressed.

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8. (Amended) The method as claimed in claim 7, wherein salt crystals of different mean particle sizes are used when producing the respective foam material layers in order to provide different mean pore sizes in the respective layers.

9. (Amended) The method as claimed in claim 7, wherein different types of foaming agents are used when producing the respective foam material layers in order to provide different mean pore sizes in the respective layers.

10. (Amended) The method as claimed in claim 7, wherein when producing the respective foam material layers, the same or different foaming agents are used and the foaming process is effected by heating the different layers to different temperatures during foaming so that different mean pore sizes are obtained in the different layers.

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11. (Amended) An absorbent article comprising a liquid permeable topsheet, a liquid impermeable backsheet and an absorbent structure applied therebetween, wherein the absorbent structure is as claimed in claim 1.

Please add the following new claims 12-16:

12. (New) The absorbent structure as claimed in claim 1, wherein the absorbent article is a diaper, a pant diaper, an incontinence guard, a sanitary napkin, a wound dressing, or a bed protector.

13. (New) The absorbent structure as claimed in 1, wherein the foam material is regenerated cellulose.

14. (New) The absorbent structure as claimed in claim 5, wherein the regenerated cellulose is viscose.

15. (New) The absorbent structure as claimed in claim 13, wherein the regenerated cellulose is viscose.

16. (New) The absorbent article of claim 11, wherein the absorbent article is a diaper, a pant diaper, an incontinence guard, a sanitary napkin, a wound dressing, or a bed protector.